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Class 21 Property Include:

Commercial Trailers (all types)
 Commercial Flatbed Trailers
 Converter Refrigerated Van Trailers
 Commercial Tank Trailers
 Dry Van Trailers (all types)

The following schedule is recommended for valuing Class 21 property in the 2011 assessment year:

Year of Acquisition	Percent Good of Acquisition Cost
2011*	95%
2010	83%
2009	79%
2008	74%
2007	70%
2006	65%
2005	60%
2004	56%
2003	51%
2002	46%
2001	42%
2000	37%
1999	33%
1998	28%
1997	23%
1996	19%
1995 and prior	14%

Taxable Value for Class 21, Commercial Trailers:

Taxable value is calculated by multiplying the model year percent good factor by cost new. The following methods are used to determine cost new of Class 21 Commercial Trailers:

1. documenting the actual cost of the vehicle when purchased new.
2. documenting the manufacturer's suggested retail price from a recognized publication.
3. documenting the actual cost of the vehicle purchased used and dividing that purchase price by the percent good factor for the applicable model year.
4. for state assessed vehicles, the value of attached equipment is included.

The 2010 Uniform Fee for Class 21 is 1.5% of taxable value.

*The 2010 percent good applies to 2011 models purchased in 2010.

Vessels 31 feet and over have a residual value of \$1000.